



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0822-00538464

**46 Sheridan County**

**0822 Medicine Lake K-12 Schools**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

### Certification

<b>Business Manager/Clerk:</b>	Rhonda Opp	<b>Phone #:</b>	(406) 789-2211
(Signature)	_____	(Date)	_____
<b>Chair, Board of Trustees:</b>	Amy Ator		
(Signature)	_____	(Date)	_____
<b>County Superintendant</b>	June Johnson		
(Signature)	_____	(Date)	_____

### Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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### 0822 Medicine Lake K-12 Schools

#### Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
002	UNIT #2 - CORNER WEST	LOCAL		
003	UNIT #3 - HEARTHSIDE III 2011	LOCAL		
004	UNIT #4 - HEARTHSIDE II 2011	LOCAL		
005	UNIT #5 - WEST RANCH	LOCAL		
006	UNIT #6 - EAST RANCH	LOCAL		
007	UNIT #7 - DUPLEX UPPER	LOCAL		
008	UNIT #8 - DUPLEX LOWER	LOCAL		
009	UNIT #9 - 1st AVE N	LOCAL		
010	UNIT #10 - MAIN ST.	LOCAL		
040	Protested Tax Adv (2016)	LOCAL		
078	UNITS #7/8 BOTH - DUPLEX	LOCAL		
126	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL		84.358A
206	Vo Ed Agriculture	STATE		State
215	Title I Program Award for Academic Achievement	STATE		
275	Advancing Agriculture Education Program	STATE		NA
276	Advancing Agriculture Education Program	STATE		NA
326	Schoolwide Projects	FEDERAL		federal
400	PreSchool	LOCAL		
466	ACT Plus Writing Admin	STATE		
476	GEAR UP	FEDERAL		84.334
600	LGST/HIAWATHA/INTEREST	LOCAL		
776	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
796	IDEA Preschool (Trans from Coop)	FEDERAL		84.173A
826	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
871	BENSON 112019503	LOCAL		
872	StRINGER 153840	LOCAL		
873	GenERAL 155930	LOCAL		
874	PRATER 157230	LOCAL		



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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	147,709.87	180,590.67	513,857.97	7,716.71
02	Taxes Receivable - Real and Personal (120-149)	6,081.41	877.04	38.32	
03	Taxes Receivable - Protested (150-159)	78,450.17	12,646.99	2,874.08	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	41,529.44	11,090.44		6,858.00
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	273,770.89	205,205.14	516,770.37	14,574.71
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	84,531.58	13,524.03	2,912.40	
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)	41,529.44	11,090.44		6,858.00
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	147,709.87	180,590.67	513,857.97	7,716.71
52	<b>TOTAL FUND BALANCE/EQUITY</b>	189,239.31	191,681.11	513,857.97	14,574.71
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	273,770.89	205,205.14	516,770.37	14,574.71



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## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)		125,320.69	384,107.65	394,309.22
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>		125,320.69	384,107.65	394,309.22
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		125,320.69	384,107.65	394,309.22
52	<b>TOTAL FUND BALANCE/EQUITY</b>		125,320.69	384,107.65	394,309.22
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>		125,320.69	384,107.65	394,309.22



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,763.21		40,302.24	15,570.85
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	4,763.21		40,302.24	15,570.85
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,763.21		40,302.24	15,570.85
52	<b>TOTAL FUND BALANCE/EQUITY</b>	4,763.21		40,302.24	15,570.85
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	4,763.21		40,302.24	15,570.85



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			601,582.19	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>			601,582.19	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			601,582.19	
52	<b>TOTAL FUND BALANCE/EQUITY</b>			601,582.19	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>			601,582.19	



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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	387,273.34	1,284,949.27		
02	Taxes Receivable - Real and Personal (120-149)	409.50			
03	Taxes Receivable - Protested (150-159)	5,706.46			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	393,389.30	1,284,949.27		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)	6,115.96			
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	387,273.34	1,284,949.27		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	387,273.34	1,284,949.27		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	393,389.30	1,284,949.27		



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## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,816.39	471,663.10		
02	Taxes Receivable - Real and Personal (120-149)		819.78		
03	Taxes Receivable - Protested (150-159)		11,419.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	21,816.39	483,902.34		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		12,239.24		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	21,816.39	471,663.10		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	21,816.39	471,663.10		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	21,816.39	483,902.34		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	53,741.07		51,956.30	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	53,741.07		51,956.30	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	53,741.07		51,956.30	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	53,741.07		51,956.30	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	53,741.07		51,956.30	



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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	101,336.06	54,379.68		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	101,336.06	54,379.68		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	101,336.06	54,379.68		
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>	101,336.06	54,379.68		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	101,336.06	54,379.68		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	173,485.84	287,215.87
1112	District Levy - Personal Property	16,510.61	22,853.13
1114	District Levy - Pers Prop/Mobile Homes	1,559.24	1,448.94
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,969.40
1190	Penalties and Interest on Taxes	601.52	694.23
1510	Interest Earnings	2,427.74	1,942.61
1900	Other Revenue from Local Sources	75.10	130.74
3110	Direct State Aid	529,161.19	540,523.53
3111	Quality Educator	55,516.50	57,979.63
3112	At Risk Student	5,066.07	4,811.52
3113	Indian Education For All	2,692.80	2,651.76
3114	American Indian Achievement Gap	4,800.00	4,100.00
3115	State Spec Ed Allowable Cost Pymt to Districts	29,726.69	24,505.85
3116	Data For Achievement	1,980.00	2,540.00
3118	Natural Resource Development	3,770.89	6,068.24
3120	State Guaranteed Tax Base Aid	20,427.80	20,291.50
3444	State School Block Grant	187,111.89	187,111.89
3445	State Combined Fund School Block Grant	15,406.86	0.00
3446	SB96 Block Grant Reimbursement	18,695.35	0.00
3447	SB96 Combined Block Grant Reimbursement	4,647.65	0.00
3460	Montana Oil and Gas Tax	302,639.06	162,599.72
4800	Federal Revenue in Lieu of Taxes	15,873.98	7,870.49

**040 Protested Tax Adv (2016)**

1111	District Levy - Real Property	0.00	62,564.02
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**Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:**

1,392,176.78	1,399,873.07
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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	773,756.38	800,226.12
			2XX Personal Services - Employee Benefits	4,403.83	4,698.60
			3XX Purchased Professional and Technical Services	10,236.64	8,993.70
			4XX Purchased Property Services	1,315.27	3,733.41
			5XX Other Purchased Services	4,535.24	7,992.50
			6XX Supplies and Materials	50,219.17	36,281.64
			810 Dues and Fees	363.00	100.00



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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01**

PRC	Program	Function	Object	2015 Value	2016 Value
		<b>21XX</b>	<b>Support Services - Students</b>		
		1XX	Personal Services - Salaries	0.00	21,197.02
		2XX	Personal Services - Employee Benefits	0.00	108.76
		5XX	Other Purchased Services	2,584.73	534.71
		6XX	Supplies and Materials	628.42	841.25
		810	Dues and Fees	180.00	0.00
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
		2XX	Personal Services - Employee Benefits	296.10	0.00
		5XX	Other Purchased Services	1,579.96	778.89
		6XX	Supplies and Materials	5,066.31	4,609.80
		810	Dues and Fees	695.00	0.00
		<b>222X</b>	<b>Educational Media Services</b>		
		1XX	Personal Services - Salaries	22,317.16	27,389.31
		2XX	Personal Services - Employee Benefits	111.33	145.52
		6XX	Supplies and Materials	6,607.93	9,007.08
		<b>23XX</b>	<b>Support Services - General Administration</b>		
		1XX	Personal Services - Salaries	47,312.99	45,011.13
		2XX	Personal Services - Employee Benefits	237.35	227.10
		3XX	Purchased Professional and Technical Services	13,535.18	15,055.53
		4XX	Purchased Property Services	2,200.00	450.00
		5XX	Other Purchased Services	7,136.54	7,294.93
		6XX	Supplies and Materials	746.36	575.85
		810	Dues and Fees	5,025.90	5,692.90
		<b>24XX</b>	<b>Support Services - School Administration</b>		
		5XX	Other Purchased Services	3,087.17	4,723.54
		<b>25XX</b>	<b>Support Services - Business</b>		
		1XX	Personal Services - Salaries	40,598.99	42,223.49
		2XX	Personal Services - Employee Benefits	205.55	216.72
		3XX	Purchased Professional and Technical Services	4,258.00	4,424.00
		4XX	Purchased Property Services	0.00	50.00
		5XX	Other Purchased Services	2,223.61	2,272.55
		6XX	Supplies and Materials	871.57	162.75
		810	Dues and Fees	150.00	150.00
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
		1XX	Personal Services - Salaries	93,267.42	83,114.72
		2XX	Personal Services - Employee Benefits	5,652.83	5,131.04
		3XX	Purchased Professional and Technical Services	70.00	70.00
		4XX	Purchased Property Services	42,162.19	41,192.09
		5XX	Other Purchased Services	10,032.36	12,052.25
		6XX	Supplies and Materials	45,854.60	25,110.89



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 01		
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	36,688.25	36,754.71	
			2XX Personal Services - Employee Benefits	140.49	215.37	
			5XX Other Purchased Services	10.95	0.00	
			6XX Supplies and Materials	2,259.75	2,513.06	
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	28,731.96	30,307.73	
	<b>316</b>	<b>Data For Achievement</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			3XX Purchased Professional and Technical Services	850.50	690.00	
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			6XX Supplies and Materials	520.57	0.00	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			1XX Personal Services - Salaries	5,103.76	5,847.51	
			2XX Personal Services - Employee Benefits	64.46	85.02	
			5XX Other Purchased Services	2,646.85	3,935.24	
			810 Dues and Fees	1,952.50	1,500.00	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			1XX Personal Services - Salaries	30,006.58	33,801.02	
			2XX Personal Services - Employee Benefits	308.75	423.04	
			5XX Other Purchased Services	12,475.24	11,864.07	
			6XX Supplies and Materials	0.00	956.82	
			810 Dues and Fees	2,100.00	2,400.00	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries	7,211.11	0.00	
			2XX Personal Services - Employee Benefits	447.40	0.00	
			3XX Purchased Professional and Technical Services	1,268.00	279.00	
			5XX Other Purchased Services	71.40	0.00	
			6XX Supplies and Materials	36,906.17	47,527.06	
			810 Dues and Fees	85.00	85.00	
	<b>215</b>	<b>Title I Program Award for Academic Achievement</b>				
		<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>1XXX</b>	<b>Instruction</b>			
			5XX Other Purchased Services	0.00	720.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>1,379,374.77</u>	<u>1,401,744.44</u>	



# Trustees' Financial Summary

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**0822 Medicine Lake K-12 Schools**

## Schedule Of Changes Worksheet

**Fund Code 01**

Beginning Fund Balance						194,585.45 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,399,873.07 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,401,744.44 (3)
Increase/Decrease of Reserve for Inventories						
This Year	41,529.44	Less Last Year	45,004.21	(4a)		-3,474.77
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						-3,474.77 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						189,239.31 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10**

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	85,663.59	40,460.10
1112	District Levy - Personal Property	7,648.20	4,323.19
1114	District Levy - Pers Prop/Mobile Homes	659.19	334.73
1190	Penalties and Interest on Taxes	234.30	218.14
1510	Interest Earnings	1,329.68	1,407.03
2220	County On-Schedule Trans Reimb	45,960.50	39,392.80
3210	State On-Schedule Trans Reimb	42,164.63	39,392.80
3444	State School Block Grant	14,114.76	14,114.76
3445	State Combined Fund School Block Grant	0.00	15,406.86
3446	SB96 Block Grant Reimbursement	6,596.66	0.00
<b>040</b>	<b>Protested Tax Adv (2016)</b>		
1111	District Levy - Real Property	0.00	8,607.09
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>204,371.51</u>	<u>163,657.50</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10**

PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>25XX</b>	<b>Support Services - Business</b>			
			1XX Personal Services - Salaries	4,684.51	4,939.62	
			2XX Personal Services - Employee Benefits	23.83	25.61	
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	5,049.92	5,110.70	
			2XX Personal Services - Employee Benefits	310.18	324.87	
		<b>27XX</b>	<b>Student Transportation Services</b>			
			1XX Personal Services - Salaries	108,632.67	113,610.01	
			2XX Personal Services - Employee Benefits	5,714.00	6,082.40	
			4XX Purchased Property Services	2,237.85	1,768.12	
			5XX Other Purchased Services	13,035.03	12,728.85	
			6XX Supplies and Materials	47,526.11	29,457.13	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>187,214.10</u>	<u>174,047.31</u>	



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## Schedule Of Changes Worksheet

**Fund Code 10**

Beginning Fund Balance						201,227.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						163,657.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						174,047.31 (3)
Increase/Decrease of Reserve for Inventories						
This Year	11,090.44	Less Last Year	10,247.44	(4a)		843.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						843.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						191,681.11 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11	
PRC	Revenue		2015 Value	2016 Value
	1111 District Levy - Real Property		59,714.72	608.75
	1112 District Levy - Personal Property		4,450.33	1,159.24
	1114 District Levy - Pers Prop/Mobile Homes		266.21	152.97
	1190 Penalties and Interest on Taxes		58.28	108.82
	1510 Interest Earnings		4,071.97	3,872.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>68,561.51</b>	<b>5,902.06</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	94,605.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>94,605.00</b>	<b>0.00</b>

Schedule Of Changes Worksheet						Fund Code 11	
Beginning Fund Balance						507,955.91	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,902.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						513,857.97	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
1510	Interest Earnings	26.80	48.48
1611	National School Lunch Program	41,157.78	39,001.02
1621	Lunch Sales	1,617.50	0.00
3220	State Food Services Match	226.02	230.33
4550	Federal Child Nutrition	27,542.68	27,147.87
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>70,570.78</b>	<b>66,427.70</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
<b>910 Food Services</b>					
<b>31XX Food Services</b>					
			1XX Personal Services - Salaries	35,566.98	41,546.45
			2XX Personal Services - Employee Benefits	1,676.31	2,526.29
			4XX Purchased Property Services	690.00	1,300.00
			5XX Other Purchased Services	313.20	865.75
			6XX Supplies and Materials	31,240.53	12,494.94
			810 Dues and Fees	0.00	126.00
			8XX Other Expenditures	0.00	266.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>69,487.02</b>	<b>59,125.93</b>

#### Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	8,067.73	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,427.70	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	59,125.93	(3)
Increase/Decrease of Reserve for Inventories		
This Year	6,858.00	
Less Last Year	7,652.79	(4a)
	-794.79	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	-794.79	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,574.71	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 14**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,150.47	1,681.01
	2240 County Retirement Distribution	367,466.16	87,329.28
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>368,616.63</u>	<u>89,010.29</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 14**

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	139,341.12	136,249.91
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	0.00	3,488.51
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	3,645.01	4,496.24
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	7,932.04	8,267.37
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	7,436.26	7,595.57
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	15,979.79	14,936.65
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	17,338.71	17,577.78
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,712.97	6,434.65
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	1,419.37	1,695.58
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	823.48	890.59
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	3,309.73	4,191.26
	<b>910 Food Services</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	6,541.27	6,536.24
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>208,479.75</u>	<u>212,360.35</u>



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## Schedule Of Changes Worksheet

**Fund Code 14**

Beginning Fund Balance					248,670.75	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					89,010.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					212,360.35	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					125,320.69	(5)





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15		
PRC	Program	Function	Object		2015 Value	2016 Value	
215	Title I Program Award for Academic Achievement						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			5XX Other Purchased Services			7,820.37	
			6XX Supplies and Materials			1,276.50	
			<b>215 Subtotal</b>			<u>9,096.87</u>	
275	Advancing Agriculture Education Program						
	327 State - Advancing Agriculture Education						
	1XXX Instruction						
			6XX Supplies and Materials			991.56	
			<b>275 Subtotal</b>			<u>991.56</u>	
326	Schoolwide Projects						
	494 Schoolwide Program						
	1XXX Instruction						
			1XX Personal Services - Salaries			37,195.36	
			2XX Personal Services - Employee Benefits			13,180.64	
			<b>326 Subtotal</b>			<u>50,376.00</u>	
400	PreSchool						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX Supplies and Materials			2,014.61	
			<b>400 Subtotal</b>			<u>2,014.61</u>	
466	ACT Plus Writing Admin						
	1XX Regular Education Programs - Elementary/Secondary						
	1XXX Instruction						
			6XX Supplies and Materials			100.14	
			<b>466 Subtotal</b>			<u>100.14</u>	
776	IDEA Part B (Trans from Coop)						
	456 IDEA, Part B, Children with Disabilities						
	1XXX Instruction						
			1XX Personal Services - Salaries			17,778.02	
			2XX Personal Services - Employee Benefits			6,897.24	
			6XX Supplies and Materials			7.74	
			<b>776 Subtotal</b>			<u>24,683.00</u>	
796	IDEA Preschool (Trans from Coop)						
	457 IDEA Preschool						
	1XXX Instruction						
			1XX Personal Services - Salaries			513.58	
			2XX Personal Services - Employee Benefits			215.41	
			6XX Supplies and Materials			2.01	
			<b>796 Subtotal</b>			<u>731.00</u>	



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**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15**

PRC	Program	Function	Object	2015 Value	2016 Value
826	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			6XX Supplies and Materials		955.00
			810 Dues and Fees		200.00
			<b>826 Subtotal</b>		<b>1,155.00</b>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>93,997.17</b>

**Schedule Of Changes Worksheet Fund Code 15**

Beginning Fund Balance					363,786.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					114,318.74	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					93,997.17	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					384,107.65	(5)

**Project Reporter Summaries**

Project Reporter	Revenues	Expenditures	Difference
126 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	6,335.00	1,602.99	4,732.01
206 Vo Ed Agriculture	3,246.00	3,246.00	0.00
215 Title I Program Award for Academic Achievement	12,500.00	9,096.87	3,403.13
275 Advancing Agriculture Education Program	0.00	991.56	-991.56
326 Schoolwide Projects	44,135.00	50,376.00	-6,241.00
400 PreSchool	19,730.66	2,014.61	17,716.05
466 ACT Plus Writing Admin	214.00	100.14	113.86
600 LGST/HIAWATHA/INTEREST	2,744.08	0.00	2,744.08
776 IDEA Part B (Trans from Coop)	24,683.00	24,683.00	0.00
796 IDEA Preschool (Trans from Coop)	731.00	731.00	0.00
826 Vo Ed Carl Perkins Basic Grant	0.00	1,155.00	-1,155.00
<b>Total</b>	<b>114,318.74</b>	<b>93,997.17</b>	<b>20,321.57</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17**

PRC	Revenue	2015 Value	2016 Value
	1340 Fees for Adult Education	1,130.00	1,270.00
	1510 Interest Earnings	3,103.82	3,054.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>4,233.82</b>	<b>4,324.02</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>610 Adult Continuing Education Programs</b>					
<b>1XXX Instruction</b>					
			1XX Personal Services - Salaries	10,871.26	14,055.00
			2XX Personal Services - Employee Benefits	53.53	71.27
			4XX Purchased Property Services	668.64	360.00
			5XX Other Purchased Services	668.64	1,088.40
			6XX Supplies and Materials	2,862.13	643.36
			8XX Other Expenditures	0.00	60.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>15,124.20</b>	<b>16,278.03</b>

**Schedule Of Changes Worksheet**

**Fund Code 17**

Beginning Fund Balance					406,263.23	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,324.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					16,278.03	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					394,309.22	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		34.40	42.99
	1982 Summer Session - Driver's Education Fees		2,385.00	1,905.00
	3260 State Driver's Education Reimbursement		1,652.72	1,399.91
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>4,072.12</b>	<b>3,347.90</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value
	180 Summer School				
		1XXX Instruction			
			1XX Personal Services - Salaries	2,691.78	2,781.45
			2XX Personal Services - Employee Benefits	15.18	17.00
			6XX Supplies and Materials	191.48	188.04
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,898.44</b>	<b>2,986.49</b>

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						4,401.80 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						3,347.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,986.49 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						4,763.21 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		130.18	207.56
	1910 Rentals		24,575.00	30,645.01
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>24,705.18</b>	<b>30,852.57</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 20	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			4XX Purchased Property Services	1,285.35	600.00
			6XX Supplies and Materials	0.00	72.55
<b>002</b>	<b>UNIT #2 - CORNER WEST</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			4XX Purchased Property Services	8.50	0.00
			6XX Supplies and Materials	0.00	1,300.00
<b>003</b>	<b>UNIT #3 - HEARTHSIDE III 2011</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			4XX Purchased Property Services	2,778.46	2,657.38
			5XX Other Purchased Services	1,126.85	1,129.44
			6XX Supplies and Materials	999.35	2,874.01
<b>004</b>	<b>UNIT #4 - HEARTHSIDE II 2011</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			4XX Purchased Property Services	43.50	119.00
			6XX Supplies and Materials	28.50	536.49
<b>005</b>	<b>UNIT #5 - WEST RANCH</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			4XX Purchased Property Services	1,201.97	382.32
			6XX Supplies and Materials	932.33	275.43
<b>006</b>	<b>UNIT #6 - EAST RANCH</b>				
	<b>920 Enterprise or Internal Service Programs</b>				
		<b>32XX Enterprise Services</b>			
			4XX Purchased Property Services	8.50	117.00
			6XX Supplies and Materials	371.24	108.33



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2015 Value	2016 Value
007	UNIT #7 - DUPLEX UPPER					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			6XX	Supplies and Materials	68.92	0.00
008	UNIT #8 - DUPLEX LOWER					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	0.00	1,202.00
			6XX	Supplies and Materials	240.00	1,461.91
009	UNIT #9 - 1st AVE N					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	623.50	481.00
			5XX	Other Purchased Services	965.62	0.00
			6XX	Supplies and Materials	260.96	691.16
010	UNIT #10 - MAIN ST.					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	196.95	80.00
			5XX	Other Purchased Services	967.04	550.00
			6XX	Supplies and Materials	449.36	116.28
078	UNITS #7/8 BOTH - DUPLEX					
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			4XX	Purchased Property Services	1,869.73	1,992.80
			6XX	Supplies and Materials	736.25	726.03
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>15,162.88</b>	<b>17,473.13</b>

Schedule Of Changes Worksheet					Fund Code 20	
Beginning Fund Balance					26,922.80	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30,852.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					17,473.13	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,302.24	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	131.35	132.97
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>131.35</u>	<u>132.97</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21**

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	0.00	1,188.36
			2XX Personal Services - Employee Benefits	0.00	7.27
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	0.00	914.09
			2XX Personal Services - Employee Benefits	0.00	69.01
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>2,178.73</u>

**Schedule Of Changes Worksheet**

**Fund Code 21**

Beginning Fund Balance	17,616.61	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	132.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,178.73	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	15,570.85	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 26 - Impact Aid Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,082.50	4,273.97
	4820 Federal Impact Aid - Title VIII	204,143.93	98,529.56
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>207,226.43</b>	<b>102,803.53</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26**

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	2,240.99	1,947.69
			2XX Personal Services - Employee Benefits	12.63	11.90
			3XX Purchased Professional and Technical Services	3,100.00	2,000.00
			4XX Purchased Property Services	0.00	800.00
			5XX Other Purchased Services	350.00	250.00
			6XX Supplies and Materials	1,355.75	15,251.46
			7XX Property and Equipment Acquisition	11,129.29	15,485.00
		<b>21XX Support Services - Students</b>			
			5XX Other Purchased Services	0.00	635.65
		<b>221X Improvement of Instruction Services</b>			
			3XX Purchased Professional and Technical Services	1,204.41	0.00
			5XX Other Purchased Services	7,798.89	6,206.31
			6XX Supplies and Materials	0.00	44.49
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	0.00	4,083.36
			2XX Personal Services - Employee Benefits	0.00	24.95
			810 Dues and Fees	350.00	350.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>27,541.96</b>	<b>47,090.81</b>



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## Schedule Of Changes Worksheet

**Fund Code 26**

Beginning Fund Balance					545,869.47	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					102,803.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					47,090.81	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					601,582.19	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28	
PRC	Revenue			2015 Value	2016 Value
	1111 District Levy - Real Property			21,937.80	19,261.11
	1112 District Levy - Personal Property			1,931.83	1,714.64
	1114 District Levy - Pers Prop/Mobile Homes			162.94	120.93
	1190 Penalties and Interest on Taxes			57.26	65.91
	1510 Interest Earnings			2,672.92	3,043.97
	3281 State Technology Aid			1,234.97	1,210.88
	3460 Montana Oil and Gas Tax			150,000.00	0.00
<b>040</b>	<b>Protested Tax Adv (2016)</b>				
	1111 District Levy - Real Property			0.00	4,143.18
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>				<u>177,997.72</u>	<u>29,560.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	1,051.37	683.66
			4XX Purchased Property Services	18,226.30	17,180.87
			6XX Supplies and Materials	59,066.17	32,796.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>78,343.84</u>	<u>50,660.53</u>

Schedule Of Changes Worksheet						Fund Code 28
Beginning Fund Balance						408,373.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						29,560.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						50,660.53 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						387,273.34 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	9,854.66	10,821.80
	3460 Montana Oil and Gas Tax	748,158.73	174,498.73
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>758,013.39</b>	<b>185,320.53</b>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29**

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	101,296.63	96,000.00
			2XX Personal Services - Employee Benefits	34,538.04	39,293.29
			5XX Other Purchased Services	2,700.00	0.00
			6XX Supplies and Materials	8,492.93	0.00
			7XX Property and Equipment Acquisition	29,904.95	0.00
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	0.00	1,638.40
		<b>221X Improvement of Instruction Services</b>			
			4XX Purchased Property Services	0.00	104.72
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	1,321.37	0.00
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	3,000.00	2,909.17
			2XX Personal Services - Employee Benefits	3,530.04	4,320.98
			5XX Other Purchased Services	2,500.00	0.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	4,561.50	2,232.97
			2XX Personal Services - Employee Benefits	3,342.71	3,332.84
			3XX Purchased Professional and Technical Services	34.00	0.00
			6XX Supplies and Materials	2,000.00	0.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	12,181.27	1,630.41
			2XX Personal Services - Employee Benefits	901.72	135.89
			4XX Purchased Property Services	1,445.36	971.25
			7XX Property and Equipment Acquisition	24,307.22	0.00
		<b>27XX Student Transportation Services</b>			
			1XX Personal Services - Salaries	7,500.00	0.00
			2XX Personal Services - Employee Benefits	1,387.89	19.20



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 29		
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>280</b>	<b>Special Education - Local and State</b>				
		<b>1XXX</b>	<b>Instruction</b>			
			1XX Personal Services - Salaries	0.00	2,572.90	
			2XX Personal Services - Employee Benefits	0.00	15.72	
	<b>710</b>	<b>School Sponsored Extracurricular Activities</b>				
		<b>34XX</b>	<b>Extracurricular - Activities</b>			
			2XX Personal Services - Employee Benefits	212.78	23.19	
	<b>720</b>	<b>School Sponsored Athletics</b>				
		<b>35XX</b>	<b>Extracurricular - Athletics</b>			
			2XX Personal Services - Employee Benefits	0.26	0.00	
	<b>910</b>	<b>Food Services</b>				
		<b>31XX</b>	<b>Food Services</b>			
			1XX Personal Services - Salaries	3,000.00	0.00	
			2XX Personal Services - Employee Benefits	245.15	38.40	
	<b>999</b>	<b>Undistributed</b>				
		<b>62XX</b>	<b>Resources Transferred to Other School Districts or Cooperatives</b>			
			920 Resources Transferred to Other School Districts or Cooperatives	275,000.00	375,000.00	
<b>002</b>	<b>UNIT #2 - CORNER WEST</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	1,779.00	0.00	
<b>005</b>	<b>UNIT #5 - WEST RANCH</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	1,200.00	0.00	
<b>006</b>	<b>UNIT #6 - EAST RANCH</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	1,200.00	0.00	
<b>010</b>	<b>UNIT #10 - MAIN ST.</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	560.00	0.00	
<b>078</b>	<b>UNITS #7/8 BOTH - DUPLEX</b>					
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>				
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>			
			4XX Purchased Property Services	9,420.00	0.00	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>537,562.82</u>	<u>530,239.33</u>	



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## Schedule Of Changes Worksheet

**Fund Code 29**

Beginning Fund Balance					1,629,868.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					185,320.53	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					530,239.33	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,284,949.27	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 60 - Building Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60**

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	161.41	164.69
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>161.41</u>	<u>164.69</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60**

PRC	Program	Function	Object	2015 Value	2016 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					21,651.70	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					164.69	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,816.39	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 61	
PRC	Revenue		2015 Value	2016 Value
	1111 District Levy - Real Property		43,841.23	38,562.18
	1112 District Levy - Personal Property		3,860.73	3,431.42
	1114 District Levy - Pers Prop/Mobile Homes		325.67	241.97
	1190 Penalties and Interest on Taxes		114.44	131.74
	1510 Interest Earnings		3,596.35	4,017.41
	3460 Montana Oil and Gas Tax		100,000.00	0.00
<b>040</b>	<b>Protested Tax Adv (2016)</b>			
	1111 District Levy - Real Property		0.00	8,295.15
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<u>151,738.42</u>	<u>54,679.87</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 61	
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			1XX Personal Services - Salaries	0.00	8,513.43
			2XX Personal Services - Employee Benefits	0.00	580.00
			3XX Purchased Professional and Technical Services	93.00	1,872.00
			4XX Purchased Property Services	14,962.08	85,700.55
			6XX Supplies and Materials	51,842.62	25,569.64
			7XX Property and Equipment Acquisition	674.99	4,475.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>67,572.69</u>	<u>126,710.62</u>

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance					543,693.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					54,679.87 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					126,710.62 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					471,663.10 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 70 - Day Care Enterprise Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 70**

PRC	Revenue	2015 Value	2016 Value
	1900 Other Revenue from Local Sources	9,240.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>9,240.00</u>	<u>0.00</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 70**

PRC	Program	Function	Object	2015 Value	2016 Value
	920 Enterprise or Internal Service Programs				
		32XX Enterprise Services			
			6XX Supplies and Materials	4,225.15	0.00
			8XX Other Expenditures	0.00	10,735.66
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>4,225.15</u>	<u>10,735.66</u>

**Schedule Of Changes Worksheet Fund Code 70**

Beginning Fund Balance					10,735.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,735.66	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81	
PRC	Revenue		2015 Value	2016 Value
871	BENSON 112019503			
	1510 Interest Earnings		45.20	45.37
872	StRINGER 153840			
	1510 Interest Earnings		5.03	5.05
873	GenERAL 155930			
	1510 Interest Earnings		0.00	25.04
	1520 Dividends on Investments		28.52	0.00
	1920 Contributions/Donations from Private Sources		530.00	265.00
874	PRATER 157230			
	1510 Interest Earnings		5.66	5.45
	1920 Contributions/Donations from Private Sources		1,621.00	500.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>2,235.41</b>	<b>845.91</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value
873	GenERAL 155930				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,500.00	750.00
874	PRATER 157230				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			870 Student Scholarships	1,100.00	2,400.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>2,600.00</b>	<b>3,150.00</b>

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						56,045.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						845.91 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,150.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						53,741.07 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

**Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84**

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	95,710.54	113,445.51
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>95,710.54</u>	<u>113,445.51</u>

**Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84**

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	81,031.16	111,625.47
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>81,031.16</u>	<u>111,625.47</u>

**Schedule Of Changes Worksheet**

Fund Code 84

Beginning Fund Balance	50,136.26	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	113,445.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	111,625.47	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	51,956.30	(5)



# Trustees' Financial Summary

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## Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	35,687.00	38,677.61
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	17,233.61	17,778.02
XX	457 1XXX 112	Certified Teacher Staff Salaries	574.46	513.58
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	765,072.01	740,479.68
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,308.02	10,050.87
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,303.79	348.14
XX	XXX 26XX 41X	Energy Utility Services	29,884.98	29,772.69
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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### 46 Sheridan County

### 0822 Medicine Lake K-12 Schools

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	18,597.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	18,597.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,199.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	26,780.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	69,790.87
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**



# Trustees' Financial Summary

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## 46 Sheridan County

### 0822 Medicine Lake K-12 Schools

#### Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	36,754.71	0.00	0.00	0.00	0.00
280	1XXX	2XX	215.37	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,513.06	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	30,307.73	0.00	0.00	0.00	0.00
<b>Totals</b>			69,790.87	0.00	0.00	0.00	0.00

69,790.87

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.



# Trustees' Financial Summary

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0822 Medicine Lake K-12 Schools

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Beginning Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	5,870.00	0.00	0.00	0.00	5,870.00
Land Improvements	118,150.50	0.50	0.00	0.00	118,151.00
Buildings	2,807,451.30	-0.30	0.00	0.00	2,807,451.00
Machinery and Equipment	1,349,247.29	57,369.71	0.00	57,370.00	1,349,247.00
Totals at Historical Cost	4,280,719.09	57,369.91	0.00	57,370.00	4,280,719.00
<b>Depreciation</b>					
Improvement Accum	45,182.53	4.47	5,550.00	0.00	50,737.00
Building Accum	1,749,670.10	149.90	68,641.00	0.00	1,818,461.00
Machinery and Equipment Accum	848,588.62	59,817.38	96,943.00	57,370.00	947,979.00
Total Accumulated Depreciation	2,643,441.25	59,971.75	171,134.00	57,370.00	2,817,177.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,637,277.84	-2,601.84	-171,134.00	0.00	1,463,542.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.



# Trustees' Financial Summary

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	104,893.57	11,712.22	0.00	0.00	116,605.79	0.00	116,605.79
Total Governmental Activity							
Non-bond Long-Term Liabilities	104,893.57	11,712.22	0.00	0.00	116,605.79	0.00	116,605.79

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	83,057.10	276,665.68	0.00	359,722.78
Net Pension - TRS	1,032,108.00	154,934.00	0.00	1,187,042.00